Previous references.

190

(Sep. Rev)

File No. 200f 1901–02.
Serial Nos. 1—2.

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1—2

Part B. for

SUBJECT.

Stamp duty on Service Bonds.

Sl 1. From the Deputy Commissioner, Kadur Dt. no 691 D 1/3. 4. 1902.

Solicits orders of Govt. re determination of stamp-duty on Service bonds presented for Registration.

Sl no 2. To the Deputy Commissioner, Kadur Dt. no G.O. Ft 161 D 20.7.03.

States that Govt consider, that the half a rupee stamp which the instrument under reference now bears is sufficient.

C. 1015

Sep Rev. 7 no 208 1901-02.

Matter for disposal by Circulation.

Subject.

Whether questions relating to the adjudication, refund, &c of Stamp Duty under the Stamp Regulation, should be dealt with by the Councillor who is in charge of "Stamps" as per notfn: of 8th Aug: 1902, or by the Councillor in charge of the Land Revenue Department.

Circulated to Councillors.

By Order,

29-3-1903. for Secretary.

Name.	Remarks by the Councillor.
V. P. Madhava Rao, Esq., C.I.E., First Councillor. Sent on 29-3-1903 Received on 29/3/03 Camp Ingapur C 205	There can be no two opinions as to the being matter that should be dealt with in the Rev dept. — Should not a case have come up before Govt I would go a step further & take the liberty to suggest that instead of Govt burdening itself with the disposal of these routine matters power may be given to the Rev Commr under the Stamp Regulation, as provided in clause 3 of Sec 4 of the Land Revenue Code & 29/3/1903 and he may be declared the Chief Controlling authority for purposes
C. Sreenivasiengar, Esq., Second Councillor. Sent on 31-3-03. Received on 31-3-03. C. 114.	of the Stamp Regulation & 29/3/1903

MGCPB—100—28-11-02.

v

The papers were intended only
to be sent to the Municipal Council
for opinion & I dont know
why they have again been sent
to me -
My opinion is already on
record and with due
deference I beg to be
allowed to adhere to
it -

1/4/03

To the Diwan.

1/4/1903

OFFICE OF THE DEWAN OF MYSORE.

Record of Cases Coming before the Council of H. H. the Maharaja.

Subject—(Clause of Schedule.)

What member of Council should deal with questions under the Stamps Regulation.

Secretary's Note.

A question has been raised as to what member of Council should, under the Notification of 8th August 1902, deal with matters relating to the adjudication, refund &c of Stamp Duty under the Stamps Regulation, whether the Second Councillor who is in charge of "Stamps" or whether the First Councillor who is in charge of the Land Revenue Department. The Second Councillor has remarked as follows in the three cases which were submitted to him in the first instance.

B.

Vide Sep Rev. 1 of 1901-02 p. 4 of the Office note.

(i) Adjudication of Stamp duty on a Service Bond.

"Is this not a question for decision "by the Chief Controlling Revenue

authority? I have since referred to the Mysore Stamps Regulation 1900, and I find that the question raised is one for decision by Government in the Revenue Department (vide Section 56 of the said Regulation) By "Stamps" in the Statement Showing the distribution of work is, I believe, meant all matters connected with the manufacture and sale of Stamps. It does not include an adjudication which under the law can only be made by the Revenue Deptt: This is how I have always (ie for several years past) understood it. Please obtain the Dewan's orders and do the needful?

(ii) Adjudication of Stamps Duty on a power of attorney & refund of excess Duty levied on it.

"The view taken by the Secretary is correct. If therefore I am competent to deal with this case, I agree to the order proposed. Has this question been settled? I continue to be of the opinion I have already expressed."

C

Whether this? This refers to the adjustment & not to the assessment to which alone the decision of H.H. relates.

D (iii) Adjudication of Stamp duty on a Deed of release, remission of a fraction of the penalty levied on it.

This I think is a question for the orders of Government in the Revenue Department (vide Section 45 of the Mysore Stamp Regulation) Please See the remarks made by me on another file today, and do the needful. I think this is a matter which has to be dealt with by the Chief Controlling Revenue authority. It is partly Revenue and partly Financial. By "Stamps" in the Notification of 8th August '02 relating to the distribution of work, is meant only the manufacture, supply, and sale of Stamps, and I therefore hesitate to record my opinion in this case involving a refund for fear of such opinion being held – as I think it ought to – to be ultra vires. Precedent A does not help us much in the decision of this question. In case it is held that I am entitled to

Deal with this and other Similar questions, I Shall only be too glad to investigate them & give my opinion. May I ask for favour of a ruling ??

There is a precedent to Show that when the Council of Regency existed, the Councillor who was in charge of "Stamps" dealt with a matters of this kind.

The terms "Chief Controlling Revenue-authority" as defined in Section 2, clause(8) of the Mysore Stamps Regulation, means the Government or Such officer as the Government may, by Notification in the official Gazette, appoint in this behalf.

A

omit

9.

Submitted, to His Highness -

A. There is a precedent already in this matter - The Councillor in charge of this Staff has dealt with this question under the Treaty and the recent constitution does not alter the law or the district [illegible] work in this branch I do not see why under this circumstances this question should have been raised at all - or any change introduced. The Chief Controlling Revenue authority means according to the definition in this Regulation the Govt. The orders of Govt are passed by the Dewan when he agrees with the Councillor in charge - There is therefore no objection to the present II Councillor dealing with this matter as his predecessor in charge of that Dept did - The word "revenue" occurring between controlling and authority is not in any way sufficient to distribute the existing practice.

This is my view of the law
& the present situation -

This hypothesis may be placed
either before the existing
practice or before such
business by the 1st condition -
Either course is operable here
It is an expedient which
this work now to the Revenue
Courts -

13. IV. 83 Ward.

Record of Case submitted for the orders of His Highness the Maharaja.

Subject.

502

9605
7.4.03.

What Councillor should deal with questions relating to adjudication. refund. fee of Stamp Duty under the Stamp Regulation

Order.

The Revenue Comm^r's proposal to appoint him Chief Controlling Revenue authority seems to me suitable. Will the Dewan please explain why he considers it "inexpedient" The Dewan is already overburdened with routine work. Why not try a little decentralisation?

K R M

16/4/03

Submitted to His Highness -

I am thankful to His Highness for giving me an opportunity to explain why I consider it inexpedient to change the present practice regarding the disposal of questions relating to a adjudication refund &c of stamp duty.

I submit that such cases are few and occur at distant intervals - The quantity of work which it imposes on the Tenderist or on myself is very little and the relief which will result by entrusting that duty to any other officer of Government is inappreciable On this ground therefore I submit that it is not necessary to introduce any change - And at this stage of the development of our constitution I am not prepared to recommend any such change or the issue of another notification under the Stamp act or the Land Revenue Code - In the absence of any such notification the Chief Controlling Revenue Authority

under the Slavery act is Govt
and an order issued as usual
in the name of H.H. the Maharaja
Govt is all that is wanted. It
is immaterial which Commissioner
deals with it - The precedent
is in favour of the II Commissioner
continuing to deal with it and
I submit my humble opinion
that for the present at least the
present practice may be ordered
to be continued.

I kept the file in order
to put all the matter in person
to His Highness -

1. V. 03

C.A.H.

Papers found in R.T. & of 1903 12

Record of Case submitted for the orders of His Highness the Maharaja.

Subject.

532

Re submitting papers as to the question who should deal with papers relating to adjudication &c of stamp duty.

Order.

In view of the Diwan's very strong opinion & also of the fact that the matter is of no great importance one way or the other I will not press my Suggestion. The 2nd Councillor may take up such cases as heretofore.

~~K.R.H~~

21/5/03

697
24/5/03
Secy will proceed accordingly

22. V. 03

25/5/03

Subd.
Please see note on separate slip.

1975

(1) Letter No. 437 } 5.3.03
from the Dy Sr Supt Mysore

vide Sep Rec 129 1902-03 (2) × 2062 } 21.4.03
from the Resr: Commr
in Mysore.

Subtd to Secretary

His Highness having
since ordered that cases
relating to adjudication
of Stamps duty may be
taken up by the 2d Commr-
-cial the two files
above quoted are resub-
mitted for submission
thro' the 2d Councillor (as
per Devans order)—

25/5/03 } Hrs.
ORS }

29/5

P.T.O.

The file containing His Highness's orders referred to over leaf was submitted to the II Councillor yesterday. This file contains 2 references with draft orders for approval by the Dewan through the II Councillor. The drafts have been marked with reference slips (1) & (2)*. These may also be now submitted to the II Councillor.

Submitted. The Secretary

29/5/03 VK 30/5/03

Yes

1/6/3

Submitted to the 2nd Councillor

VK 1/6/03

mis 36/ 1-6-03

Please see orders & remarks on the drafts - C

H.H. Asst. 2 files / 1/6/03

Read 1.6.03.

* ~~Have been given for these orders~~ ~~II Councillor's orders~~ ~~dated~~

* Detached and separately submitted.

The orders of His Highness have not yet been communicated to the II councillor.

There are three cases pending in this file, viz,

(A) † Stamp duty on Service bonds,

(B) Stamp duty on a power of attorney,

& (C) Stamp duty on a deed of release.

† Sep Rev 20 of 1901-02

* This has been detached and separately submitted.

Drafts have been put up, and they require approval of the II Councillor and then of the Dewan.

Submitted. Mr Secretary
27/5/03

27/5/03

Communicate H.H.'s order at once & mark drafts for approval

28/5

Submitted to Mr 2d Councillor
28/5/03

H.H.'s order communicated

Mr. Mc. drafts

Subd
Attended to.
28/5/03

mr 356
28-5-03.

Submitted.

This file contains His Highness' orders as to the question who should deal with papers relating to adjudication fee of stamp duty. A few days back there was a requisition from the I Councillor desiring to see His Highness' orders in the matter. Of the three references alluded to in the Secretary's note, the one relating to 'Adjudication of Stamp duty on Service bonds' has been disposed of and is herewith put up. The other two, viz, 'Adjudication of Stamp duty on (1) a power of attorney and (2) a deed of release' are not yet disposed of, the former pending receipt of the Govt Advocate's opinion and the latter, the decision of the Chief Court. One other reference relating to the refund of the value of a stamp paper, disposed of, is also in the file. May the whole be submitted to the I Councillor as per his requisition?

× marked (B) in the note.

⊗ marked (C) a.i (19)

Sep Rw 1902-03

9/8/03

7/8/03

Submitted to the Secretary 7/8/03

16

Robert Mc Donald

16/8/03

R² 12/8/03
encl. [redacted]
re 16.

17/8/03

Returned to records
for keeping filed
17/8/03

Sep. Rev. J no 20 of 1901-02

(17)

Office Note

(Letter no: 6918/1/4/02 from D.C. Kanara.)

A Service Bond was executed on an eight anna Stamp paper by one Honna in favor of one Bilegowda of Basagose village in the Ichikkanagar Taluk. The aggregate consideration of the bond, it is said, comes up to Rs 225/- as shown below:—

Rs 45 actually advanced to the executant on the condition that it should be repaid in 4½ years at the rate of Rs 10/- per year.

Rs 180/- to be spent by the executee during the period of 4½ years at the rate of Rs 40/- per year for feeding and clothing the executant's son Gudda who was to be employed in the Service of the executee for the purpose of liquidation of

the Amount advanced.

The Sub Registrar be-
fore whom the bond was
presented for Registration
impounded it on the ground
that, as the consideration of
the bond was Rs 225, ⊗ it ought
to have been executed on a
Stamp of higher value, and
forwarded it to the Dy Comr
for adjudication of the proper
Stamp duty chargeable
thereon. The Dy Comr seeks
instructions in the matter
from Government.

The point for orders
is whether, in cases of the
kind under reference, the
Amount actually advanced
should be taken into consi-
deration for the purposes of
Stamp duty chargeable or the
total Amount of the actually spent,
and that which would be

⊗ Under Art 14 of the Impsone Stamp Regulation the Stamp duty chargeable would be Re 1-8-0.

spent by the executor if the conditions of the bond are entirely fulfilled. The former course appears reasonable as the latter ~~would~~ involves probabilities of various kinds.

Submitted to the

Secretary for orders

H.V.
3/7/02

The document is an agreement for service. It is chargeable in the Estate under Art. 5 (6) vide page 166 of Bawa's Manual.

H
7/7/02

There is some ruling for calculating Regn fees in such cases. Please let me see it.

9/7

H
11/7/02

Submitted. The Secretary

A circular memorandum on the subject ~~obtained from the Registration office~~ is herewith ~~put up~~ (No: 2 dated 8th July 1902) issued by the Inspector Genl of Registration is herewith put up.

8/9/02

18/9/02

The I.G. of Regn Circular I see can have no bearing on this case. ½ R Stamp is sufficient. Draft accdly & submit to the Dewan - thro' the 2nd Councillor

30/9/1902

1. 30/9/02

Draft submitted.

2/10/02

Hon'ble 2nd Councillor

3/10/02

Hon'ble Mr. Ag. Chief Secretary

Do Kistna a question for decision by the Chief Secretary Revenue Assistant? Kistna's case is not a case of Natural Death & does not come under the Act or Rules

4/10/1902

I have been to Rome
& the Vatican since 1900 - & I
have not yet been
in the Sistine Chapel
by [illegible] & the
5 b of the [illegible]
[illegible]). Shy "[illegible]
in the [illegible] show-
ing the [illegible]
of Rome, & [illegible]
me all [illegible]
[illegible] the
[illegible] & [illegible]
[illegible] at [illegible]
[illegible] & [illegible]
[illegible] the law can
[illegible] the made by
the Reichstag at the Vien
[illegible] I have I have
[illegible] (& for [illegible]
[illegible] Nazi) under-
[illegible] it - Please
[illegible] the decision
[illegible] & [illegible] the
[illegible]

[illegible]
5/10/71

Submitted to the
Director [illegible]
6/10 1971

[illegible] Sent copies [illegible]
[illegible] 6460 [illegible] [illegible]
[illegible] 10. [illegible]

2nd

b

See 4 unreported
W[estern] Ind[ia] Jud[gments]
d[elivered] last 10 yrs

WIJ

23.X.02

"11th.

25/10 Ret 27/10/02

One precedent was found
& is put up -

14/3/3 The Dewan

14/3/3

The precedent herein referred
to not having been put up
the file is submitted to the Rr
Arbuthnot Road Shorthand, for 14 3.03 p.217
favour of the same being sent -

BR
14/3/03. 14/3/03

Ret'd
File received back today with 2nd counsel's
order is put up.
MS 17/3/03. Send 17/3/03

Executee' is of course
inadmissable.
Issue as corrected.

16/6/3

I am of opinion that there is
an agreement - chargeable
with a duty of eight annas -
Vide Schedule I article 5 -
clause (b) - The document has
been [illegible] executed -
Duty to be [illegible] a rebate being
claimed accordingly

1/6/03

Not proper. Is "executed" a recognized
expression? 1/6/03.

Sep. Rev. Proc. R 390 Pol-02

S & I. 1901-1902

FROM N. Upendra, Esquire
Deputy Commissioner
Kadur District

To N. V. Ranjundayya Esq. M.A.L.
Secretary to the Government
of Mysore, General and
Revenue Departments.

Dated 13
Despatched 3 } April 1902
Received

General No. 691
No.

Enclosure No. 2

Soliciting orders of Government in re determination of Stamp-duty on Service bonds presented for Registration.

Legislative Branch.

Please put up a copy of Ponnu Samie Chetty's Stamp Manual.

N.V.
17/4/02

Not available in the Legis: Branch.

17/4/02

Submitted.

Enquiry was made in the Library as well as in the Legislative and Judicial branches of this office for a copy of Ponnasami Chetty's Stamp Manual referred to in para 6 of this letter. They say that the book is not available. A draft calling for an extract of the portion referred to of the book, is here with put up for approval.

N.V.
21/5/02

Put up - the St: Regn & Dis Stamp Manual - so & the point in issue & quote cases which you rely upon in support of your contention that the Manual referred to by the Dy Com has the force of law? What is the law?

N.V.
5/5/02

Ch:
Rev: Records.

Please put up copies of the Mysore Stamp Regn & Dis Stamp Manual ~~above~~ required above.

21/4/02 P.N.V. 5/5/02

Put up
N.V.
4.4.02

To the Librarian

Please put up a copy of Ponnasami Chetty's Stamp Manual quoted by the Deputy Commr's written

N.V.
17/4/02

Library
Copy, if available
Not available in Lib. S&I. 17/4/02
S&I 17/4

Deputy Commissioner's Office
Kadur District
Chikmagalur 1st April 1902.

From

N. N. Sparkes, Esquire,
Deputy Commissioner
Kadur District

To

N. V. Nanjundayya Esquire M.A., M.L.
Secretary to the Government
Of Mysore, General and Revenue
Depts.

Sir,

I have the honor to solicit the favour of Government orders as to the factors that are to be taken into consideration in determining Stamp duty on Service Bonds presented for registration.

2. The Sub-Registrar of Chikmagalur impounded a Service bond Executed by one Honna in favour of one Biligowda of Basagade village in the Chikmagalur Taluk, and sent it to me for adjudication of Stamp duty, stating that the document now written on an Eight anna Stamp paper, should have been Executed on a paper of higher value, inasmuch as the aggregate

aggregate consideration of the bond comes to Rs 225/- on which proper Stamp duty is leviable.

3. The sum of Rs 225/- includes: Rs 45/- advanced to the Executant and Rs 180/- to be spent by the Executee during 4 1/2 years at Rs 40/- per annum for feeding and clothing the Executant.

4. The document appears to have been written on 8 anna Stamp paper and made to fall under the category of (b) under article 5 of Schedule I of Stamp Regulation No II of 1900.

5. The practice in vogue in this District to regulate Stamp duty on Service bonds is to calculate it under article 14 of Schedule I of the above Regulation only on the amount advanced, or lent without giving regard to other conditions mentioned in them.

6. I am of opinion that the

the proper stamp duty on such Service bonds should be calculated on the aggregate amount that the Executant is likely to receive from the Executee during the whole period of Service as stated in page 55, Part III, of Ponnusami Chetty's Stamp manual.

7. The vernacular file ending with the Chikmagalur Sub-Registrar's report 220: 129 of the 23rd March 1902 is herewith submitted with the enquired document for reference and kind return.

I have the honor to be,
Sir
Your most Obedient Servant.

Deputy Commissioner
Kadur District

(3a)

REGISTRATION DEPARTMENT.

Circular Memorandum No. 2 of 1902-1903.

Dated Bangalore, 8th *July* 1902.

1. In the case of deeds of maintenance, contracts for service and the like in which the payment of an annuity for life or other periodical payment is provided for, whether the payment is covenanted to be made either in cash or in kind or in food or clothing, the value of the instrument shall for the purposes of registration be deemed to be as follows :—

(*a*) Where the sum is payable for a definite period not exceeding 12 years from the date of the deed so that the total amount to be paid can be previously ascertained—such total amount.

(*b*) Where the sum is payable for an indefinite period terminable with any life in being at the date of the instrument or for any determinable period of time exceeding 12 years from the date of the instrument—the total amount which according to the conditions of the deed may be payable during the period of 12 years.

(*c*) Where the sum is payable for an indefinite period or for any period of time whose intended duration cannot be easily determined from the terms of the instrument—the aggregate amount payable for a period of 5 years.

2. Where the sum is payable in kind or in food or clothing, whose money value is not specified in the instrument, a registration fee of Rs. 5 should be recovered on that account. So much of Circular No. 2, dated 23rd September 1901, which is inconsistent with the provisions contained in the above shall be deemed to be rescinded.

P. N. PURNAIYA,
Inspector General of Registration.

To—All Registering officers.

MGCPB—150-23-8-02.

Draft no service letter

Read Sep Rev 7 dated 20th 1901-2

Sl 2

Correspondence ending

with letter no: 846 & 31st May

and subsequent reminders

1902 from the Dy Comr, Kadur

District.

~~No. H 167~~

No. ~~Rev 2244~~ D

H. 161. Encl

20-7-03.

20

Order thereon.

An agreement of

Service was executed on an

eight anna stamp paper

by one Honna in favour of

Bilegowda of the Basavapde

village in the Chikkamaga-

lur Taluk. The document

was presented for Registration

before the Sub Registrar of

Chikkamagalur who, Constru-

ing the aggregate considera-

tion of the bond to be Rs 225

as noted in the margin, im-

pounded it and forwarded

it to the Dy Comr for adju-

dication of the proper duty

chargeable thereon. The

Dy Comr Solicits the in-

structions of Govt in the

Rs 45 Actually advanced to the executant on the condition that it should be repaid in 4½ years at the rate of Rs 10 a year.

Rs 180 to be spent by the ~~Executee~~ obligor during the period of 4½ years at the rate of Rs 40 per year for feeding and clothing the executant's son who was to be employed in the service of the ~~Executee~~ obligor on account of the liquidation of the amount advanced.

Rs 225 Total

6.VII.03

5

matter.

Govt consider that
the half a rupee
Stamps which ~~which~~ the
instrument under reference
now bears
~~is required~~ is sufficient.

21

23/10/02 Secretary
24/10/02

To the Dy Commr, Kadur District,
returning 1 cr : papers.